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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/558,920	04/26/2000	DAVID REGAN	60021-357601	1724

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OPPENHEIMER WOLFF & DONNELLY, LLP  
PLAZA VII, SUITE 3300  
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MINNEAPOLIS, MN 55402-1609

EXAMINER
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THEIN, MARIA TERESA T

ART UNIT	PAPER NUMBER
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3627

MAIL DATE	DELIVERY MODE
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10/06/2008

PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

<b>Office Action Summary</b>	<b>Application No.</b> 09/558,920	<b>Applicant(s)</b> REGAN, DAVID	
	<b>Examiner</b> MARISSA THEIN	<b>Art Unit</b> 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 12 May 2008.
- 2a) ☒ This action is **FINAL**.                      2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 19-36 and 76-81 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 19-36 and 76-81 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- |  |   |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)            | 4) <input type="checkbox"/> Interview Summary (PTO-413)           |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)   | Paper No(s)/Mail Date. _____                                      |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date <u>4-4-08</u>  | 6) <input type="checkbox"/> Other: _____                          |

## **DETAILED ACTION**

### ***Response to Amendment***

Applicant's "Amendment and Response" filed on May 12, 2008 has been considered.

Applicant's response to the claim rejection under 35 U.S.S. §112, first paragraph has overcome the Examiner's rejection.

Claims 19 and 28 are amended. New claims 76-81 are added. Claims 19-36 and 76-81 remain pending in this application.

### ***Information Disclosure Statement***

The information disclosure statement (IDS) submitted on April 4, 2008 is being considered by the examiner.

### ***Claim Rejections - 35 USC § 103***

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

**Claims 19 , 28, 77-78, and 80-81 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) in view of the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and in further view of U.S. Patent No. 5,915,022 to Robinson et al.**

Regarding claims 19, 28, 77-78, and 80-81 the article WebTurbotax discloses a method and a computer program comprising: maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies an expected tax form the user is expected to file and wherein the customer database is in communication with a taxpayer server via a network (paragraphs 4-6; Smart Interview System includes Interview Navigator, customized to each user's unique tax return and builds a customized topic list as the taxpayer travel through the interview [paragraph 5]; Because no software installation is necessary, users can log on to WebTurboTax from anywhere, anytime, to prepare their taxes; Taxpayers simply create a secure user name and password, which allows them to access their return from any computer [paragraph 6]); prompting the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile and wherein the additional tax-related data is required for completing the expected tax form (paragraphs 4-6); receiving on the taxpayer server the additional tax-related data from the user (paragraphs 4-6); electronically completing a selected tax form, wherein completing the selected tax form includes automatically filing out the selected form based on the profile and the additional tax-related data (paragraphs 4-6); filing the completed selected tax form with a government entity, wherein the completed selected tax form is electronically transmitted from the taxpayer server to the government entity across the network to be a filed tax form (paragraphs 8-9; electronic filing is available at no charge for all Federal returns....Taxpayers who file electronically receive proof from the IRS, and electronic data and stamp, that their return was received on time [paragraph 9]). Furthermore,

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WebTurboTax discloses the tax form is presented to the user through a website provided by the government entity (**claims 77 and 80**) (Taxpayers...allows them to access their return from any computer, paragraph 6)

However, the article WebTurboTax does not explicitly disclose electronically storing a receipt record of the filed tax form in a government database of the government entity substantially immediately upon completed transmittal of the tax form, wherein the receipt record represents an indication that the filed tax form has been submitted and includes information regarding the status of the filed tax form and wherein the receipt record is distinct from the filed tax form; sending the receipt record of the filed tax form to the user across the network from the government entity; displaying the receipt record of the filed tax form to the user immediately after the tax form has been submitted; the receipt record of the filed tax form is presented to the user through a website provided by the government entity; and displaying the receipt record further includes displaying payment information and a unique receipt identifier for the tax form submitted to the government entity. WebTurboTax does disclose the preparing and filing of Federal and all state tax returns (paragraph 1). WebTurboTax also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (paragraph 9). WebTurboTax discloses Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (paragraph 8).

The United States, Internal Revenue Bulletin Rev. Proc. 99-39, on the other hand, teaches electronically storing a receipt record of the filed tax form in a government database of the government entity substantially immediately upon completed transmittal of the tax form (page 536, Section 9.03 "An Electronic Filer that is a Transmitter" (1) retrieve the acknowledgement file (in which the Service states whether it accepts or rejects the electronic portion of the taxpayer's return for processing) (2) match the acknowledgment file to the original transmission file and send on-line filer either an acceptance notice or a rejection notice); and sending the receipt record of the filed tax form to the user across the network to the client (page 536, Section 9.03).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the article WebTurboTax, to include electronically storing a receipt record of the filed tax form in a government database of the government entity substantially immediately upon completed transmittal of the tax form; and sending the receipt record of the filed tax form to the user across the network; as taught by, the United States, Internal Revenue Bulletin Announcement 99-39, in order to provide acknowledgment of files received and notification of acceptance or notification (the United States, Internal Revenue Bulletin Announcement 99-39, page 536 Sec. 9.03).

Furthermore, the combination of article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 does not explicitly disclose the receipt record represents an indication

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that the filed tax form has been submitted and includes information regarding the status of the filed tax form and wherein the receipt record is distinct from the filed tax form; sending the receipt record of the filed tax form to the user across the network from the government entity; displaying the receipt record of the filed tax form to the user immediately after the tax form has been submitted; the receipt record of the filed tax form is presented to the user through a website provided by the government entity; and displaying the receipt record further includes displaying payment information and a unique receipt identifier for the tax form submitted to the government entity. The combination does disclose the preparing and filing of Federal and all state tax returns (WebTurboTax, paragraph 1). The combination also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (WebTurboTax, paragraph 9). Furthermore, the combination discloses "An Electronic Filer that is a Transmitter" (1) retrieve the acknowledgement file (in which the Service states whether it accepts or rejects the electronic portion of the taxpayer's return for processing) (2) match the acknowledgment file to the original transmission file and send on-line filer either an acceptance notice or a rejection notice (Internal Revenue Bulletin, page 536, Section 9.03).

Robinson, on the other hand, teaches the receipt record represents an indication that the filed tax form has been submitted and includes information regarding the status of the filed tax form and wherein the receipt record is distinct from the filed tax form; sending the receipt record of the filed tax form to the user across the network (internet) from the government entity; displaying the receipt record of the filed tax form to the user

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immediately after the tax form has been submitted; the receipt record of the filed tax form is presented to the user through a website provided by the government entity **(claims 77 and 80)**; and displaying the receipt record further includes displaying payment information and a unique receipt identifier (confirmation number) for the tax form submitted to the government entity **(claims 78-81)** (institution such as the Internal Revenue Service could issue digital receipts ....so that disputes over payment of taxes and filing of returns could be verified easily, col. 7, lines 29-32; col. 2, lines 50-58; col. 4, lines 66-67)

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include the receipt record represents an indication that the filed tax form has been submitted and includes information regarding the status of the filed tax form and wherein the receipt record is distinct from the filed tax form; and sending the receipt record of the filed tax form to the user across the network (internet) from the government entity; and displaying the receipt record of the filed tax form to the user immediately after the tax form has been submitted, as taught by article Robinson, in order to easily authenticate the transaction (Robinson, col. 2, lines 30-31).

**Claims 20-24 and 29-33 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Rev. Proc. 99-39 and U.S. Patent No. 5,915,022 to Robinson et al., as applied to claims 19 and 28 above, and further in view of U.S. Patent No. 6,202,052 to Miller.**



Regarding claims 20-24 and 29-33, the combination of article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and Robinson substantially discloses the claimed invention, however, the combination does not explicitly disclose receiving a tax payment of the user by the government entity utilizing the network; storing a receipt record of the tax payment in the database of the government entity; receiving from the user a request for the receipt record of the tax payment utilizing the network; and sending the receipt record of the tax payment to the user; and Internet. The combination does disclose the preparing and filing of Federal and all state tax returns (WebTurboTax paragraph 1). The combination also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time (WebTurboTax paragraph 9). The system provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer’s returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8).

Miller, on the other hand, teaches receiving a tax payment of the user by the government entity utilizing the network **[claims 20 and 29]**; storing a receipt record of the tax payment in the database of the government entity **[claims 21 and 30]**; receiving from the user a request for the receipt record of the tax payment utilizing the network **[claims 22 and 31]**; and sending the receipt record of the tax payment to the user **[claims 23 and 32]** (col. 7, lines 11-41; col. 7, line 61 – col. 8, line 7); and Internet **[claims 24 and 33]** (col. 6, line 5).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include receiving a tax payment of the user by the government entity utilizing the network; storing a receipt record of the tax payment in the database of the government entity; receiving from the user a request for the receipt record of the tax payment utilizing the network; and sending the receipt record of the tax payment to the user; and Internet, as taught by Miller, in order to reduce error in and the cost associated with filing tax returns (Miller, col. 3, lines 14-15).

**Claims 25-26 and 34-35 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and U.S. Patent No. 5,915,022 to Robinson et al. as applied to claims 19 and 28 above, and further in view of the United States, Internal Revenue Bulletin Rec. Proc. 98-51.**

Regarding claims 25-26 and 34-35, the combination of article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Rev. Proc. 99-39 and Robinson substantially discloses the claimed invention, however, the combination does not explicitly disclose the step of formatting and the step of sending a notification to a mail server. The combination does disclose the preparing and filing of Federal and all state tax returns (WebTurboTax paragraph 1). The combination also discloses taxpayers who file electronically receive proof from the IRS, an electronic data and time stamp, that their return was received on time

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(WebTurboTax paragraph 9). The system provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer's returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8).

The United States, Internal Revenue Bulletin Rec. Proc. 98-51, on the other hand, teaches receiving the step of formatting (page 24, Section 5. Responsibilities of An On-line Filer; .10 (5) ensures that its software contains...format that can be printed and used by a taxpayer) and the step of sending a notification to a mail server (page 21, Section 3. On-line Filing Participants- Definition, (e) a client base that has the ability to communicate using electronic mail).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include the step of formatting and the step of sending a notification to a mail server, as taught by the United States, Internal Revenue Bulletin Rec. Proc. 98-51, in order to ensure that complete returns are accurately and efficiently filed (United States, Internal Revenue Bulletin Rec. Proc. 98-51, page 23, Section 5. 01) and communicated.

**Claims 27 and 36 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and U.S. Patent No. 5,915,022 to Robinson et al., as applied to claims 19 and 28 above, and further in view of U.S. Patent No. 6,571,221 to Stewart et al.**

Regarding claims 27 and 36, the combination of article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and Robinson substantially discloses the claimed invention, however, the combination does not explicitly disclose an identity of the user includes storing the digital certificate on a computer of the user. The combination discloses a system which provides Internet security and uses the latest in SSL encryption technology to design a secure system to protect taxpayer’s returns, and all personal information associated with them, during preparation and transmission (WebTurboTax paragraph 8). Stewart, on the other hand, teaches an identity of the user includes storing the digital certificate on a computer of the user (col. 2, lines 57-61).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include an identity of the user includes storing the digital certificate on a computer of the user, as taught by Stewart, in order to authenticate users and perform secure transactions (Stewart, col. 1, lines 19-20).

**Claims 76 and 79 are rejected under 35 U.S.C. 103(a) as being unpatentable over the article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Rev. Proc. 99-39 and U.S. Patent No. 5,915,022 to Robinson et al., as applied to claims 19 and 28 above, and further in view U.S. Patent No. 6,341,353 to Herman et al.**

The combination of article “WebTurboTax Brings The Full Power of TurboTax to the Web” (WebTurboTax) and the United States, Internal Revenue Bulletin Rev. Proc. 99-39 and Robinson substantially discloses the claimed invention, however, the combination does not explicitly disclose the digital certificate and password for authenticating an identity of the user utilizing the network. The combination discloses SSL encryption technology to design a secure system to protect taxpayers' (WebTurboTax, paragraph 8) and Taxpayers simply create a secure password (WebTurboTax, paragraph 6). The combination also discloses secure privately controlled network (Robinson, col. 1, lines 17-19) and a private-key cryptosystem (Robinson, col. 5, lines 17-18).

However, Herman discloses the digital certificate and password for authenticating an identity of the user utilizing the network (col. 41, lines 23-39).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include the digital certificate and password for authenticating an identity of the user utilizing the network, as taught by Herman, in order to authenticate ownership and existence (Herman, col. 5, line 24).

### ***Response to Arguments***

Applicant's arguments with respect to claims 19-36 have been considered but are moot in view of the new ground(s) of rejection.

Applicant remarks that “the cited references, alone or in combination, do not teach or suggest each and every limitation of the amended claims”.

Examiner directs Applicant attention to the new Office Action above.

***Conclusion***

Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire **THREE MONTHS** from the mailing date of this action. In the event a first reply is filed within **TWO MONTHS** of the mailing date of this final action and the advisory action is not mailed until after the end of the **THREE-MONTH** shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than **SIX MONTHS** from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to **MARISSA THEIN** whose telephone number is (571)272-6764. The examiner can normally be reached on M-F 8:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Mtot /M. T./  
Examiner, Art Unit 3627  
October 1, 2008

/F. Ryan Zeender/  
Supervisory Patent Examiner, Art Unit 3627